

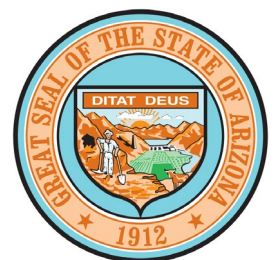


## Arizona Department of Education

The Audit Unit  
1535 W. Jefferson St., Bin 19  
Phoenix, Arizona 85007  
602-364-4036

# Average Daily Membership Audit Report Dysart Unified School District Fiscal Years 2018, 2019 and 2020

Report Number—21-27  
March 31, 2021



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## Arizona Department of Education

### Audit Unit

March 31, 2021

Dr. Quinn R. Kellis, Superintendent  
Dysart Unified School District  
15802 North Parkview Place  
Surprise, AZ 85374

Dear Superintendent Kellis:

The Arizona Department of Education Audit Unit has conducted an audit of the Dysart Unified School District (District) Average Daily Membership (ADM) for Fiscal Years 2018, 2019 and 2020. The purpose of the audit was to address whether the District properly reported student enrollment, and to determine if it received the correct amount of Basic State Aid.

Auditors determined that the District incorrectly reported the enrollment data of 240 students, which resulted in its ADM being overstated by 93.53. Furthermore, auditors determined that the District incorrectly reported the AOI data of 289 students, which resulted in an ADM understatement of 28.66. In total, the District had an ADM overstatement of 64.86. As a result, the District was overfunded by \$304,133.63 which the District must repay to ADE. Additionally, auditors determined that the District failed to properly maintain some required documentation in student cumulative files.

We appreciate the cooperation and assistance provided by the District's administration during the course of the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "Melissa Moreno".

Melissa Moreno,  
Chief Auditor

**Kathy Hoffman, Superintendent of Public Instruction**

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# INTRODUCTION AND BACKGROUND

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The Arizona Department of Education (ADE) Audit Unit has conducted an Average Daily Membership (ADM) audit of the Dysart Unified School District (District) pursuant to Arizona Revised Statutes (A.R.S.) § 15-239. This audit focused on whether the District properly reported enrollment data to ADE and received the correct amount of Basic State Aid for Fiscal Years (FY) 2018 through 2020.

***Average Daily Membership audits of district and charter holder funding***—Pursuant to A.R.S. § 15-239, ADE may conduct ADM audits, which help ensure the appropriate distribution of Basic State Aid provided annually to school districts and charter schools. School districts and charter schools receive Basic State Aid based on several factors related to student enrollment and attendance. To receive funding, school districts and charter schools report enrollment and attendance data to ADE. ADE processes that data, determines payment amounts according to the relevant statutory funding formulas and distributes payments to schools up to twelve times each year.

The ADM audit process determines whether payments were correct or if an adjustment is needed. The audit process compares the school district's or charter school's information reported to ADE's student data system to information found on the original records kept at the school. If auditors find that the school district's or charter school's reported information does not match the original documentation, the audit will calculate and report the funding adjustment needed to the school district's or charter school's Basic State Aid. These funding adjustments can be positive or negative, depending upon the audit findings. The audit findings are written and compiled into a report that is then issued to the audited entity.

***Superintendent's legal notice links the audit and appeals processes***—In addition to the report, the audited entity receives The Notice of Audit Findings and Required Reimbursement (Notice) that details the audit findings and determination of the Superintendent of Public Instruction (Superintendent) regarding adjustments to be made to the school district or charter school pursuant to A.R.S. § 15-915. The audited entity may appeal the Superintendent's decision in the Notice.

***Opportunity to appeal the audit***—A.R.S. § 41-1092.03 provides the audited school district or charter school that disagrees with the Superintendent's decision in the Notice with the opportunity to file a formal appeal within thirty (30) days after the report was issued. If an appeal is filed, the school district or charter school and ADE may reach agreement in an informal settlement conference. If an agreement is not reached at the informal settlement conference, the appeal will be adjudicated by the Office of Administrative Hearings.

***Funding adjustment process and timeframes***—When the Notice is finally settled or adjudicated, if ADE has determined that a school district or charter school received an incorrect amount of Basic State Aid, A.R.S. § 15-915 directs that corrections to schools' funding be made in the current budget year. In case of hardship, schools may request that the Superintendent

allow a correction to be made partly in the current budget year and partly in the following budget year.

In addition, ADE will adjust the District’s budget capacity if required. ADE School Finance Memorandum 13-011 summarizes the budget capacity adjustment authorized by statute:

*A.R.S. §15-915, as amended by Laws 2012, Chapter 357, Section 3, requires the superintendent of public instruction, when it is determined that state aid or budget limits have been calculated in error, within the prior 3 years, to make corrections to budget limits and state aid in the current year. (Hardship application may be approved by the superintendent). Effective for audits initiated during FY2013 and continuing in subsequent years, corrections for audit findings to both budget capacity and state aid (when applicable) will be made.*

**District information**—The District, located in Surprise, Arizona, offered instruction in grades Preschool through 12 during the fiscal years audited. They operated 4 high schools, 20 elementary schools, a preschool and one alternative high school program. Table 1 presents the District’s unaudited student, staffing and financial information for fiscal years 2018, 2019 and 2020.

**Table 1**

**Dysart Unified School District  
Total students, revenues and expenditures  
Fiscal years 2018, 2019 and 2020  
(Unaudited)**

	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Students Enrolled</b>	<b>23,999</b>	<b>24,253</b>	<b>24,429</b>
<b>Number of Teachers</b>	<b>1,215</b>	<b>1,223</b>	<b>1,221</b>
<b>Revenue</b>			
Local	\$ 81,669,511	\$ 87,918,441	\$ 88,769,524
Intermediate	\$ 8,030,135	\$ 8,068,822	\$ 8,248,561
State	\$ 94,905,945	\$ 103,799,267	\$ 112,566,528
Federal	\$ 22,460,760	\$ 21,602,731	\$ 20,891,112
<b>Total Revenues</b>	<b><u>\$ 207,066,350</u></b>	<b><u>\$ 221,389,261</u></b>	<b><u>\$ 230,475,725</u></b>
<b>Total Expenditures</b>	<b><u>\$ 194,003,408</u></b>	<b><u>\$ 208,173,519</u></b>	<b><u>\$ 218,758,457</u></b>

Source: Annual Report of the Arizona Superintendent of Public Instruction for fiscal years 2018, 2019 and 2020.

## SCOPE AND METHODOLOGY

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The audit focused on whether the District accurately reported its data to ADE and received the correct amount of Basic State Aid in accordance with statutes, the Uniform System of Financial Records for Arizona School Districts (USFR) and its own policies and procedures for fiscal years 2018, 2019 and 2020.

To conduct this audit, auditors used a variety of methods, including examining District and ADE records to review 3,000 of 78,224 students over the three fiscal years audited. Adjustments to ADM are based solely on those identified students that the auditors evaluated further and are not extrapolated to create findings for the entire student population. Auditors also reviewed state statutes and District policies and procedures and interviewed District management and staff. Specifically:

- **Enrollment data** – Auditors reviewed student schedules, enrollment histories and attendance data to determine if the enrollment data reported to ADE was correct. Auditors compared the entry and exit dates to determine if an adjustment was necessary. Auditors also reviewed absences to ensure that they were reported correctly, and made adjustments if they were needed.
- **AOI data** – Auditors compared 100% of the Arizona Online Instruction data that was reported to ADE to the AOI data from the School. Auditors reviewed instructional time reported as well as the full or part time status that was reported for each student. When the data reported to ADE was incorrect, an adjustment was determined.
- **Student files** – Auditors reviewed student files to ensure that they maintained required documentation such as birth certificates, immunization records, and supporting residency documentation. Auditors identified files that did not contain all the documentation that was required to be kept in them by statute and ADE guidelines.
- **FTE calculations** – Auditors reviewed the bell schedules and student schedules to determine whether the District reported the correct full-time enrollment (FTE) data to ADE. Auditors calculated the FTE based on the classes and time a student was enrolled in the District, and compared the FTE to what was reported to ADE. When the FTE was incorrect, auditors made an adjustment.
- **Instructional hours** – Auditors reviewed the bell schedules and calendars for the District for FY2018, FY2019 and FY2020. The total instructional hours offered for each grade met the minimum required by statute for each of the three fiscal years audited.



- ***SPED data*** – Auditors determined whether an adjusted student had also been funded for a special education (SPED) category. When students with a special education category also had an adjustment, auditors made an adjustment to the special education weight as well.
- ***Limiting*** – Auditors reviewed the total ADM for each enrolled student to ensure that they were appropriately limited by ADE’s system. No adjustments were identified for this area.

The Audit Unit expresses its appreciation to the District’s administration and staff members for their cooperation and assistance during the course of the audit.

# **FINDING 1: THE DISTRICT DID NOT ACCURATELY REPORT SOME STUDENT DATA, RESULTING IN AN OVERPAYMENT OF \$444,190.62**

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Auditors determined that the District inaccurately reported the student data for 240 students for fiscal years 2018, 2019 and 2020. Specifically, auditors found that 130 students had an incorrectly reported FTE, 31 preschool students were not eligible for funding, 26 students had a non-fundable interval due to excessive absences, 24 students had insufficient homebound instruction or did not have homebound medical certification, 15 students had an incorrect exit date, seven students had not attended the District, three students incurred 10 consecutive unexcused absences and should have been withdrawn, two students had incorrect entry dates, and two students attended but were not reported. In addition, 74 of these students that had data reported incorrectly were also funded with a SPED category. As a result of these errors, the District's ADM was overreported by 93.53. As a result, the District was overfunded by \$444,190.62 in Basic State Aid. According to A.R.S. § 15-915, ADE needs to recover these monies from the District.

## **The District inaccurately reported some student data**

The District inaccurately reported 240 students' enrollment data to ADE, which resulted in the District's ADM being overstated by 93.53.

According to A.R.S. § 15-901, for a high school student to be reported as a 1.0 FTE, the student must be enrolled in at least four subjects which meet at least 123 hours annually each and total at least 720 instructional hours for the year. A student who does not meet these requirements is considered a part-time student and their FTE status must be reduced based on the number of actual instructional hours provided and courses enrolled.<sup>1</sup> In addition, according to ADE External Guideline and Procedures GE-17 and A.R.S. § 15-901, with the exception of pre-enrolled students, the enrollment dates for a student are the first day of actual attendance and the last day of actual attendance or excused absence. A.R.S. § 15-901 also states homebound students must have medical certification and must receive at least 4 hours of instruction per week to be considered full-time. Further, A.R.S. § 15-901 states that for preschool a student must receive at least three hundred sixty minutes of instruction per week. Finally, A.R.S. § 15-901 states that a student with 10 consecutive unexcused absences must be withdrawn and beginning in

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<sup>1</sup> Pursuant to A.R.S. § 15-901, a full time student (1.0 FTE) in grades 9 through 12 must be scheduled for and attending at least 720 hours of instruction and at least four subjects each of which meets for at least 123 hours annually; a 0.75 FTE student must be scheduled for at least 540 hours of instruction and at least three subjects each of which meets for at least 123 hours annually, a 0.50 FTE student must be scheduled for at least 360 hours of instruction and at least two subjects each of which meets for at least 123 hours annually and a 0.25 FTE student must be scheduled for at least 180 hours of instruction and at least one subject which meets for at least 123 hours annually.

FY2019, School Finance Manual (G) states that students who have reached the 10% threshold for cumulative absences (excused and unexcused) based on the number of instructional calendar days at their school and incur 10 or more consecutive absences will generate non-fundable ADM intervals. However, the District did not always adhere to these requirements. Specifically, for the students that were sampled:

- 130 students had an incorrect FTE reported. As a result, the ADM for the District was overreported by 37.00.
- 31 preschool students were reported; however, they were not eligible for funding. As a result, the ADM for the District was overreported by 10.71.
- 26 students had excessive absences which generated a non-fundable ADM interval. As a result, the ADM for the District was overreported by 6.32.
- 24 students did not receive sufficient homebound instruction or did not have medical certification. As a result, the ADM for the District was overreported by 11.24.
- 15 students were reported with an incorrect exit date. As a result, the ADM for the District was overreported by 0.39.
- 7 students were reported and funded for attending but did not actually attend the District. As a result, the ADM for the District was overreported by 1.28.
- 3 students incurred 10 consecutive unexcused absences and should have been withdrawn. As a result, the ADM for the District was overreported by 0.30.
- 2 students were reported with an incorrect entry date. As a result, the ADM for the District was underreported by 0.08.
- 2 students attended the District, but were not reported and funded as being enrolled in the District. As a result, the ADM for the District was underreported by 1.54.
- 74 of the students that had data reported incorrectly were also funded with a SPED category. As a result, the weighted SPED ADM for the District was overreported by 27.91.

As shown in Table 2 (see page 7), data reporting errors resulted in an ADM overstatement of 93.53 for the three fiscal years audited.

**Table 2**

**Dysart Unified School District  
ADM adjustments due to enrollment data errors  
Fiscal years 2018, 2019 and 2020**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Total</b>
Incorrect FTE	27.81	9.19	-	37.00
Preschool	0.12	-	10.59	10.71
Excessive absences	-	1.56	4.76	6.32
Homebound	2.19	3.60	5.45	11.24
Incorrect exit	0.05	0.04	0.30	0.39
Did not attend	1.00	0.01	0.27	1.28
10 day absences	0.07	0.23	-	0.30
Incorrect entry	(0.08)	-	-	(0.08)
Not in AzEDS	(1.54)	-	-	(1.54)
Weighted SPED	7.86	7.77	12.28	27.91
<b>Total</b>	<b>37.48</b>	<b>22.40</b>	<b>33.65</b>	<b>93.53</b>

Source: Auditor analysis of District records, ADE data for fiscal years 2018, 2019 and 2020.

**The District failed to comply with statute and ADE guidelines**

The District did not follow statute and ADE guidelines when calculating and reporting student FTE or enrollment data.

Auditors determined that 130 of the District's students did not meet the statutory and ADE guideline requirements for full time enrollment (FTE). The FTE that was reported for the students was not correct based on the annual instructional hours or the number of courses the students were enrolled in. As a result, the District overreported the FTE for 130 students.

Additionally, the District misreported the enrollment data of 55 students. According to A.R.S. § 15-901, the enrollment dates for a student are the first day of actual attendance and the last day of actual attendance or excused absence and a student with 10 consecutive unexcused absences must be withdrawn. In addition, beginning in FY2019, School Finance Manual (G) states that students who have reached the 10% threshold for cumulative absences (excused and unexcused) based on the number of instructional calendar days at their school and incur 10 or more consecutive absences will generate non-fundable ADM intervals. 3 students had 10 consecutive unexcused absences that should have been withdrawn, 17 students had enrollment dates reported incorrectly, 7 students were reported to ADE that did not attend, and 2 students were not reported to ADE that did attend. In addition, 26 students had absences that exceeded 10% of the calendar days and then had 10 or more absences in a row. As a result, these periods of time are non-fundable intervals.

Furthermore, the District incorrectly claimed the enrollment of 31 preschool students. According to §15-901, preschool students must receive at least three hundred sixty minutes of instruction per week. However, 31 preschool students only received IEP services, and were not enrolled in a preschool program. Therefore, they did not qualify for funding.

The District also misreported 24 students as being homebound. According to ARS § 15-901, a homebound student must be certified by a medical doctor as being unable to attend regular classes for a period of not less than three school months during a school year. A homebound student can be counted as in attendance for each day in a week where at least four hours of instruction were provided. However, the District incorrectly reported the 24 students as being homebound without the proper certification or did not provide at least four hours of instruction for 24 students.

In the future, the District must ensure it complies with statute and ADE guidelines to properly calculate and report FTE, student enrollments, preschool students and homebound students.

### **The District was overfunded by \$444,190.62**

Auditors determined that the District did not receive the correct amount of Basic State Aid due to the inaccurate student data reported to ADE for fiscal years 2018, 2019 and 2020. The student data incorrectly reported by the District resulted in its ADM being overstated by 93.53. As a result, the District was overfunded by \$444,190.62 in Basic State Aid for the three fiscal years audited which ADE must recoup from the District pursuant to A.R.S. § 15-915.

**Table 3**

**Dysart Unified School District  
ADM and funding adjustments  
Fiscal years 2018, 2019 and 2020**

	<b>ADM Adjustment</b>	<b>Total</b>
2018	37.48	\$169,068.38
2019	22.40	\$107,549.71
2020	33.65	\$167,572.53
<b>Total</b>	<b>93.53</b>	<b>\$444,190.62</b>

Source: Auditor analysis of District and ADE records for fiscal years 2018, 2019 and 2020.

## **Recommendations:**

1. The District must repay to ADE \$444,190.62 in Basic State Aid due to incorrectly reported student data.
2. The District needs to ensure that it properly calculates and reports students' FTE pursuant to statute and ADE guidelines.
3. The District must reconcile to ensure that enrollment dates are reported accurately pursuant to A.R.S. § 15-901.
4. The District needs to ensure that it provides Preschool students with at least three hundred sixty minutes of instruction per week pursuant to A.R.S. § 15-901 and only reports students that are enrolled in a Preschool program.
5. The District must provide at least four hours of instruction per week and collect proper medical certification documentation for students certified as Homebound pursuant to A.R.S. § 15-901.

## **FINDING 2: THE DISTRICT DID NOT ACCURATELY REPORT AOI DATA RESULTING IN AN UNDERPAYMENT OF \$140,056.99**

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The District did not accurately report enrollment data for 289 of its AOI students to ADE for fiscal years 2018, 2019 and 2020. Specifically, auditors found that 150 students had been reported as part time but were full time, 101 students attended but were not reported, 24 students were reported to ADE's System with incorrect minutes, 11 students were reported with an incorrect FTE, two students had been reported as full time but were part time, and one student was reported but did not attend. As a result, the District's weighted AOI ADM was understated by 28.66. This led to the District being underfunded by \$140,056.99 which ADE must pay to the District according to A.R.S. § 15-915.

### **The District inaccurately reported some AOI data**

Auditors determined that student data for 289 of its AOI students was inaccurate, which resulted in the District's weighted AOI ADM being understated by 28.66 for fiscal years 2018, 2019 and 2020. According to A.R.S. § 15-808, AOI ADM is based on the number of minutes a student participates in the AOI during the year. In addition, SF-0003 states that full time AOI students must enroll in and participate in four or more classes during the year. If a student is enrolled in fewer than four classes, they should be reported as part time. However, the District did not always meet these requirements as follows:

- 150 students were incorrectly reported as part time and should have been reported as full time.
- 101 students attended the District, but were not reported to ADE.
- 24 students were reported to ADE'S System with incorrect AOI minutes.
- 11 students had an incorrect FTE reported.
- 2 students were incorrectly reported as full time and should have been reported as part time.
- 1 student was reported to ADE, but documentation showed they did not actually attend the District.

As shown in Table 4, AOI data reporting errors resulted in a net weighted ADM understatement of 28.66 for fiscal years 2018, 2019 and 2020.

**Table 4**

**Dysart Unified School District  
AOI ADM adjustments  
Fiscal years 2018, 2019 and 2020**

<b>Adjustments</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Total</b>
Full time	(3.70)	(21.15)	(35.95)	(60.80)
Part time	2.62	8.97	20.55	32.14
<b>Total</b>	<b>(1.08)</b>	<b>(12.18)</b>	<b>(15.40)</b>	<b>(28.66)</b>

Source: Auditor analysis of District records and ADE data for fiscal years 2018, 2019 and 2020.

**The District must reconcile its enrollment data with ADE data**

The District can likely avoid errors in the future by ensuring it regularly and correctly reconciles its data to the data contained in ADE’S System. The District should review its reconciliation practices to ensure that its staff properly review the reports produced by ADE and reconcile them to the District’s AOI SMS data to identify any discrepancies that would affect funding and correct any errors identified. The District must comply with the requirements of A.R.S. § 15-808 and SF-0003 when calculating and reporting AOI students.

**The District was underfunded by \$140,056.99**

Auditors determined that the District did not receive the correct amount of Basic State Aid due to the inaccurate AOI student data reported to ADE for fiscal years 2018, 2019 and 2020. The student data incorrectly reported by the District resulted in its ADM being understated by 28.66. As a result, as shown in Table 5 (see page 12), the District was underfunded by \$140,056.99 in Basic State Aid for the three fiscal years audited which ADE must repay to the District pursuant to A.R.S. § 15-915.



**Table 5**

**Dysart Unified School District  
ADM and funding adjustments due to AOI data errors  
Fiscal years 2018, 2019 and 2020**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Total</b>
ADM	(1.08)	(12.18)	(15.40)	(28.66)
<b>Total funding adjustments</b>	<b>\$(4,883.38)</b>	<b>\$(58,468.98)</b>	<b>\$(76,704.63)</b>	<b>\$(140,056.99)</b>

Source: Auditor analysis of District records, A.R.S. § 15-901.

**Recommendations:**

1. ADE must repay the District \$140,056.99 in Basic State Aid for the fiscal year audited for incorrect AOI enrollment data.
2. The District must comply with the requirements of A.R.S. § 15-808 and SF-0003 when calculating and reporting AOI students.

## **FINDING 3: THE DISTRICT DID NOT PROPERLY MAINTAIN SOME STUDENT RECORDS AS REQUIRED BY STATUTE AND GUIDELINE**

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Auditors determined that the District failed to properly maintain residency and immunization documentation for some students as required by statute and ADE guidelines. The District did not properly maintain required documentation in some of its student cumulative files. In the future, the District should properly maintain these documents to ensure compliance with statute and ADE guidelines.

### **The District did not properly maintain student file documentation**

Auditors determined that the District failed to maintain residency documentation for some students as required by statute and ADE guidelines. According to A.R.S. § 15-802 and the ADE Arizona Residency Guideline, school districts and charter schools are required to maintain verifiable documentation of Arizona residency in the student's cumulative file. This documentation must be provided each time a student enrolls in a school district or charter school, and reaffirmed during the annual registration process. The ADE Arizona Residency Guideline identifies an approved list of options a parent or legal guardian may provide to the school district or charter school to meet these requirements.

In addition, auditors determined that the District failed to maintain immunization documentation for one student as required by statute. According to A.R.S. § 15-872, "A pupil shall not be allowed to attend school without submitting documentary proof to the school administrator unless the pupil is exempted from immunization pursuant to section 15-873."

The District did not maintain the proper documentation required by statute and ADE's residency guideline for some students. Of the 150 students sampled, six of the student files did not have the proper residency documentation, 25 of the student files did not have the residency reaffirmed annually, and one student did not have an immunization record documentation in their file. Table 6 (see page 14) lists the student file documentation maintained by the District for fiscal years 2018, 2019 and 2020.

**Table 6**

**Dysart Unified School District  
Student cumulative file documentation  
Fiscal years 2018, 2019 and 2020**

	<b>Total Sampled</b>	<b>Missing Residency Documentation</b>	<b>Residency not Reaffirmed</b>	<b>Missing Immunization</b>
2018	50	1	8	-
2019	50	2	13	-
2020	50	3	4	1
<b>Total</b>	<b><u>150</u></b>	<b><u>6</u></b>	<b><u>25</u></b>	<b><u>1</u></b>

Source: Auditor analysis of District records for fiscal years 2018, 2019 and 2020.

In the future, the District must ensure that it complies with statute by collecting and maintaining in each student's cumulative file copies of verifiable residency, documentation demonstrating residency reaffirmation and immunization documentation as required by law.

**Recommendation:**

1. The District must comply with statute and collect and maintain in each student's cumulative file copies of verifiable residency and immunization documentation as required by law.

## ADM AND FUNDING ADJUSTMENTS

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A.R.S. § 15-915 requires that ADE makes corrections for audit findings to both budget capacity and state aid. ADE's School Finance Unit's Memo 13-011 informs LEAs of these statutory requirements:

*A.R.S. §15-915, as amended by Laws 2012, Chapter 357, Section 3, requires the superintendent of public instruction, when it is determined that state aid or budget limits have been calculated in error, within the prior 3 years, to make corrections to budget limits and state aid in the current year. (Hardship application may be approved by the superintendent). Effective for audits initiated during 2013 and continuing in subsequent years, corrections for audit findings to both budget capacity and state aid (when applicable) will be made.*

**Budget capacity adjustment required**—The District must adjust its budget capacity for the three fiscal years audited. Budget capacity adjustment calculations for the District will be made by ADE once the audit is finalized.

**Basic State Aid adjustment of \$304,133.63 required to be paid to ADE**—Auditors identified an overall funding adjustment of \$304,133.63 for the three fiscal years audited due to inaccurate student enrollment and AOI data.

Table 7 lists the ADM adjustments and the associated Basic State Aid adjustments for the District for fiscal years 2018, 2019 and 2020.

**Table 7**

**Dysart Unified School District  
ADM and funding adjustments  
Fiscal years 2018, 2019 and 2020**

	2018		2019		2020		Total
	ADM	Funding	ADM	Funding	ADM	Funding	
Inaccurate enrollment data	37.48	\$169,068.38	22.40	\$107,549.71	33.65	\$167,572.53	\$444,190.62
AOI	(1.08)	\$(4,883.38)	(12.18)	\$(58,468.98)	(15.40)	\$(76,704.63)	\$(140,056.99)
<b>Total funding adjustments</b>	<b>36.40</b>	<b>\$164,185.00</b>	<b>10.22</b>	<b>\$49,080.73</b>	<b>18.25</b>	<b>\$90,867.90</b>	<b>\$304,133.63</b>

Source: Auditor analysis of ADE and District student and financial data for fiscal years 2018, 2019 and 2020.